

## CORPORATIONS TOLD OF TAX INTRICACIES

Collector Edwards Explains Superprofits and Other Imposts by New Law.

## ALL MUST MAKE REPORT Names of Those Receiving Dividends Also to Be Returned to Revenue Bureau.

William H. Edwards, Collector of Internal Revenue for the downtown district, and owner of the biggest tax collecting job the city ever saw, has found it necessary to be a sort of tax pedagogue. There is nothing in the world that tangles up the ordinary human brain more than contemplating the intricacies of the income tax, especially now that there are superprofits and taxes on taxes and goodness knows what all. The collector takes his typewriter in hand every so often to help clear away tax cobwebs. Not long ago he explained patiently to distressed individuals how they could square themselves with Uncle Sam. He attempted yesterday the same on behalf of corporations.

The corporate income tax differs in a lot of ways from the individual corporation tax, as Schoolmaster Big Bill Edwards points out. All corporations with the exception of those incorporated exempt, are required to file returns on blanks prescribed by the Government regardless of the fact whether the return shows a net income or not. In Lesson I that the collector drives home. Make your return, he says to corporations, even if you are losing money.

**Series of Taxes Imposed.** The tax under the law of 1916 is 2 per cent, on net income, but the war income tax added a 4 per cent, exaction to that. There is also a capital stock tax and a war excess profits tax imposed under the Federal statutes; and moreover, in addition to all other taxes, there will be a tax of 10 per cent, on undistributed income, beginning with the year 1917, received by corporations during each year and remaining undistributed six months after the end of each calendar or fiscal year.

The collector offers the hint, also, that the law relating to general deductions is changed with respect to the deduction on account of interest. Under the act of September 8, 1916, corporations invariably charged off the full amount of the interest paid within the year, whereas the amount allowed by law was that paid within the year on an amount of indebtedness not in excess of the paid up capital stock outstanding at the close of the year, plus one-half of the interest bearing indebtedness also then outstanding.

**Provision of New Law.** The new law provides: "That in the case of indebtedness wholly secured by property collateral, tangible or intangible, the subject of sale or hypothecation in the ordinary business of the corporation, joint stock company or association as a dealer only in the property constituting such collateral, or in loaning the funds so secured, the interest paid by such corporation, joint stock company or association within the year on any such indebtedness may be deducted as a part of its expense of doing business, but the deduction of such indebtedness shall only be deductible on an amount of such indebtedness not in excess of the actual value of such property collateral."

Interest on indebtedness, incurred in the purchase of obligations or securities, the interest of which is exempted from income tax, may not be deducted in determining the net income for the purpose of the assessment of the additional 4 per cent, tax the net income shall be credited with the amount received as individuals upon the stock or from the net earnings of any other corporation which is taxable upon its net income for the additional tax. Information at the bureau has been submitted for the total held at the source, and corporations and others that have withheld tax since January 1, 1917, shall release the same to those from whom the tax has been withheld, with the exception of that withheld on interest paid on tax free bonds and on income paid to non-resident alien individuals and corporations.

**Dividend Recipients Reported.** Every corporation, when required by the Commissioner of Internal Revenue, must render a correct return of its payments of dividends including names and addresses of stockholders. The same requirement is made of brokers as regards their customers. Corporations desiring to file returns on a fiscal year basis for the year 1917 will be required to notify the collector thirty days prior to March 1, 1918. Every corporation in this district, the second, will receive in the mail the first week in January blanks in duplicate. Corporations that have filed returns on a fiscal year basis during 1917 are subject to the war income tax and the war profits tax, will have until January 1, 1918 for the filing of returns for the additional 4 per cent, and the war profits tax.

The penalty imposed by law for failure to comply with any of the requirements will be a 50 per cent, additional tax, and specific penalties are provided of from \$20 to \$1,000.

Collector Edwards solicits the cooperation of every corporation in this district with the view to obtaining individual income returns from their employees.

**France to Requisition Corn.** PARIS, Nov. 10.—All the corn in France will be requisitioned at an early date, Maurice Long, Minister of Provision, announced in the Chamber of Deputies last night. All the grinding mills will be put under Government control so that bread may be supplied throughout France at one price.

## MAY REPEAL 'JOKER' TAX ON SALARIES

Continued from First Page.

Patrick H. Kelley, C. F. Curry, Addison T. Smith, Reuben H. Haskell, Joseph Shouse, Isaac R. Sherwood, Sidney Aronson, Harry C. Woodward, C. H. Dillon, Walter W. Magee, E. Wallace Dempsey, James P. Glynn, Luther W. Pratt, T. W. Harrison, E. W. Cooper, George E. Francis, Dudley Doolittle, Halvor Stenerson, Henry T. Rainey, William P. Borland, El J. King, L. C. Dyer, George K. Denton, James W. Good, Isaac Bacharach, Merrill Moores, Isaac Siegel, George S. Graham, H. P. Snyder, A. S. Krieder, N. J. Gould, Walter M. Chandler, Will R. Wood, Thomas J. Scully, Burton L. French, J. N. Garner, and Frederick K. Leibelach—fifty-eight in all.

With Congress resting and many members out of the country, even on special missions to Europe, Hawaii and other parts of the world, repeal could not be had from many members addressed; but in each instance word was had from a secretary that the question would be brought to the attention of the Senator or Representative and that a reply might be expected in the course of time.

**Senatorial View.** Replies from six United States Senators may be taken as illustrating the feeling among members of the upper house. All except Senator Simmons of North Carolina, who will be referred to subsequently, are opposed to repeal as one of the proponents of the measure, virtually denounce section 209. Senator Simmons thinks it will require "some further consideration." He is in the conference just before the report was made to the two houses. I think it will require some further consideration at the coming session of Congress.

Other Senators seem to have made up their minds that the section must in all fairness be taken out of the law, as it reads: "I favor an entire repeal of Section 209 of the Revenue Act of October 3, 1917. This section is a pertinent instance of the vicious powers of legislation usurped by conference committees in inserting provisions never considered by either house and depending on the capricious character of a conference committee report to force it through."

**LAWRENCE Y. SHEPHERD, United States Senator from Indiana.** One of the principal criticisms leveled at the "excess profits" measure applied to professional men and occupational workers is that it was hatched in secret behind closed doors at a round table conference, the main bodies of Senate and House having no chance to discuss its merits at all. More opinions follow.

**JOHN A. LITTLEPAGE, United States Senator from California.** "I have not had opportunity to give sufficient study to express a definite opinion at this time. However, my inclination is to vote to repeal the discrimination against the lawyer, doctor and other professional men."

**Mr. Kitchin's Response.** Practically every member of the House of Representatives that replied to THE SUN's queries except Representative Kitchin of North Carolina, expressed his opposition to the repeal of the objectionable section, or at least, of so amending it as to remove the discrimination revealed. Of all the members who have responded, only one, Mr. Kitchin, is in favor of the repeal of the section. He is in the conference just before the sweeping veto that anybody who does not devote to his business his brain and high skilled labor will pay only one per cent, on their income in excess of \$10,000, while the lawyer, doctor and other professional men will pay 8 per cent, on their income in excess of \$10,000.

Then he quotes from his own remarks presenting the conference report to the House: "Some lawyers, doctors, high salaried business men and editors have strenuously objected to this section and bitterly assailed and denounced its authors because it includes in the application of the excess profits tax provisions the income or profits of their professions and occupations, contending (the italics are Mr. Kitchin's) that it discriminates against the lawyers, doctors and other professional men in favor of other classes of citizens."

"What good reason can be given why the farmer and merchant and manufacturer should be made subject to the tax which the lawyer, doctor and other professional men are exempted from?"

## Michigan Senator Displeased by Act

TO THE EDITOR OF THE SUN:

Permit me to say that I voted against the revenue bill when it passed the Senate. Many of its features I did not favor, and hope early consideration will be given to the question of the exemption from taxation of the salaries of certain public officials, including members of Congress, is especially displeasing to me. All that you have said about the matter will give very full and fair consideration when I am called upon to act.

WILLIAM ALLEN SMITH, United States Senator from Michigan.

**The Only Fair Objection.** "The only fair and reasonable objection that can be made to the provision is that the tax is not high enough to offset the tax which the farmer, merchant and other professional men will pay. They must pay from 20 to 60 per cent, of their income or profits in excess of their deductions, while the professional man and high skilled business man will pay only one per cent, on their income in excess of their deductions. Of course the farmer, merchant or manufacturer has a larger deduction on account of having substantial capital invested, but this deduction will not reduce his tax to as low a rate as that of the lawyer, doctor or other professional man."

"It is suggested that the lawyer, doctor or other professional man should not be taxed, because his income is derived from his brain and personal services. Does not the farmer, merchant or manufacturer carry to his business his personal services? Does not the lawyer, doctor or other professional man carry to his business his brain and personal services? Does not the farmer, merchant or manufacturer carry to his business his brain and personal services? Does not the lawyer, doctor or other professional man carry to his business his brain and personal services?"

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**Three Responses.** The opinions of many Representatives are expressed as follows: **DUDLEY DOOLITTLE, Kansas.**—Yes, I am in favor of a repeal or very material modification of section 209 of the war revenue act. On general principles I am in favor of the repeal of the section. The amendment which would be higher than incomes from labor or professional talents. In the case of investment the principal is not reduced, while the war revenue act which will pay only one per cent, on their income in excess of their deductions. Of course the farmer, merchant or manufacturer has a larger deduction on account of having substantial capital invested, but this deduction will not reduce his tax to as low a rate as that of the lawyer, doctor or other professional man.

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**Whatever the source of income.** Office holders should be taxed the same as other people, from President down. I do not agree that income derived from money and money making is any more than money invested in other property, unless such income results from investments in Government bonds sold with that profit, and they are now subject to war taxation.

**L. W. SAUNDERS, Virginia.**—I am not prepared to say at this time whether I will support an amendment either repealing this section or modifying same. The amendment was voted into the bill with full knowledge on the part certainly of many members of the House, and with ample opportunity of knowledge on the part of every member. If, after further inquiry and consideration, I am satisfied that this amendment is in any degree unjust or oppressive I will of course be prepared to favor any action either by amendment or repeal necessary to correct this injustice, but I am not prepared to say at this time that any action should be taken with respect to the above section.

**Discretion is Clear.** **ROLIN B. SANFORD, New York.**—I am clearly of the opinion that the provision of section 209 of the war revenue act discriminates unjustly against those who earn and live from those who invest. I should be glad to see Congress correct this situation, and of course would cooperate to that end.

**GEORGE W. EDMUNDS, Pennsylvania.**—It is my opinion that the Constitution requires that all taxation should be equally distributed and should only be applied where necessary. If the revenue derived from the tax on the income of the farmer, merchant or manufacturer will lay down their lives to the war, it is not fair to tax the income of the lawyer, doctor or other professional man.

**L. E. WHEELER, Illinois.**—I am in favor of an amendment designed to remove the discrimination caused by section 209 of the war revenue act. I am in favor of the repeal of the section. The amendment which would be higher than incomes from labor or professional talents. In the case of investment the principal is not reduced, while the war revenue act which will pay only one per cent, on their income in excess of their deductions. Of course the farmer, merchant or manufacturer has a larger deduction on account of having substantial capital invested, but this deduction will not reduce his tax to as low a rate as that of the lawyer, doctor or other professional man.

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## Senator Calder Will Vote for Its Repeal

TO THE EDITOR OF THE SUN:

It is my purpose to vote for the repeal of Section 209 of the war revenue act in so far as it discriminates between salaried men and those deriving income from invested money. If any preference is to be given to either of these two classes, it would seem to me that it should most certainly be accorded to those who earn their income by their own labor. Unquestionably this provision must be revised.

WILLIAM M. CALDER, United States Senator from New York.

**Forces More Drastic Act.** **CHARLES F. CURRY, California.**—I am opposed to taxing the salaries of employees and the fees of professional men existing in cases of emergency. Under existing circumstances I would be in favor of the repeal of the section of the bill, and if that were not possible in favor of an amendment so as to provide that earned and unearned income would be taxed alike for the war revenue act.

**Under the circumstances no member of Congress can, with any degree of accuracy, say what particular tax item he will or will not vote for or vote to repeal. In my opinion the present tax act is a good one, and I am in favor of the repeal of the section of the bill which will lay down their lives to the war, it is not fair to tax the income of the lawyer, doctor or other professional man.**

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## NEW ROCHELLE FIRE LOSS IS \$250,000

Starts in Business District and Spreads to Residences.

Two hundred and fifty thousand dollars damage was done by a fire early yesterday which started in the business section of New Rochelle, and, carried by sparks, jumped across the railroad tracks and burned five city houses and damaged two others. This city had to call on Mount Vernon, Pelham and Larchmont for help, and each place sent all the firemen and apparatus it could spare. No one was hurt, although several firemen had narrow escapes when the front wall of the Larchmont Building fell in a half hour after the fire started.

The fire started in the hardware store of William M. Kinsinger, at 225 Huguenot street, a four story building. Many persons who live here in the summer and in New York in the winter had their summer furniture stored there, and this is a total loss. The flames spread from the Kinsinger store to the one story frame building of J. H. Rahen, paint and oil dealer.

To the east the fire broke into the Larchmont Building, a brick structure. On the second floor of this was the People's Bank for Savings. Fully a dozen buildings, including the Larchmont Building, were wrecked, and the police and firemen managed to get them out with trilling damage.

The residences burned were Clinton street, a four story building, occupied by Miss Emma New, C. L. Leary, Robert Cooks, William E. Stevens and H. B. Noll. These were destroyed, and the loss to the community was estimated at \$250,000. The fire was caused by a gas leak and was extinguished by William R. Hartman and E. W. Dawson.

**Taft Predicts Law Will Replace War.** Former President William H. Taft spoke in Carnegie Hall yesterday morning before the League for Political Education on "A Partnership of Democratic Nations." Mr. Taft's audience included Mr. Fritidor Nansen, the Arctic explorer. Mr. Taft predicted that after the war nations will assert the sanctity of international law and will agree to settle their differences in a world court as individuals now adjust their differences in the local courts.

"The day is fast approaching," said Mr. Taft, "when the settlement of our differences between nations will be made by safe and sane procedure. The League to Enforce Peace, founded in Independence Hall, Philadelphia, in 1915, is now able to bring about a state of affairs which would do away with the necessity for war, but now that fate has destined the world to a world war, it is not enough to the conflict and no fight that the German people, or more properly, the German Kaiser, shall be made to realize that the world is not to be won by force or achieved in the present day of civilization."

**There is no question which may not be decided in equity. There is a possibility of bringing about a partnership of democracy—a democracy that will tend to make it possible for nations as well as individuals to bring their differences before the bar of international adjudication. Bloodshed and slaughter might be avoided by having recourse to sane methods.**

**International law must be made paramount and the fallacy of might being right must forever be wiped from the pages of civilized negotiation between nations. It was the fervent hope of those opposed to war that the United States might be kept out of it, but now that we are in it it must be to the finish and all of our men and all of our financial resources must be forthcoming to quell the cohorts of autocracy and Teutonic militarism."**

**Luxemburg Act Disapproved.** BERLIN, Nov. 10.—The Argentine Minister at Berlin advised the Government here today that Dr. von Kuhlmann, the German Foreign Secretary, had declared to the Minister his disapproval of the two dispatches sent by Count von Luxemburg, former German Minister to Argentina, concerning South Brazil, which recently were made public.

## PLATTSBURG BOARD CHOOSING OFFICERS

Students in Barracks as Selections Are Made—Signal Corps Men Get Orders.

**Special Dispatch to THE SUN.** PLATTSBURG, N. Y., Nov. 10.—This board which are selecting the members of the officers' training camp for commissions in the Officers Reserve are attending tonight some of the company and battery commanders requested the members of their commands to leave their barracks building for the night and the request is being generally complied with.

Lieut.-Col. J. A. Baer, camp adjutant, announced today that the one hundred or more reserve officers who are attached to the camp as company commanders and instructors will not be on the same basis as the members of the camp, but at the close of the camp will be ordered to active duty with the National Army. Those who are in the England regiment going to the seventh division at Camp Devens, Ayer, Mass., and those with the New York Division at Camp Upton or to some of the camps in the South.

Twenty-two additional members of the National Army, including the members of commissions at the close of the camp they will be substituted, have accepted commissions offered by the board at the close of the camp. The members of this branch of the service which were issued today to New Yorkers are as follows: Frederick Leon Gayton of the Thirtieth Company, living at 1108 East 179th street, made a Second Lieutenant and ordered to report to the district major at the Dayton Wright plant, Dayton, Ohio, by November 20.

J. Philip Benkhard, Eleventh Company, senior partner of the banking firm of Benkhard & Co., 41 Broadway, and Charles R. Hickox, Eleventh Company, 557 Madison avenue, are made Captains in the equipment division, Mount Vernon, Second Lieutenants. Former President William H. Taft spoke in Carnegie Hall yesterday morning before the League for Political Education on "A Partnership of Democratic Nations." Mr. Taft's audience included Mr. Fritidor Nansen, the Arctic explorer. Mr. Taft predicted that after the war nations will assert the sanctity of international law and will agree to settle their differences in a world court as individuals now adjust their differences in the local courts.

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